

## Attachment 20A - Fund Balance with Treasury Issues

### **Fund Balances With Treasury**

#### **Line 1, Fund Balances:**

Fund Balances reported on Note 3 are categorized as follows:

	Federal Account Symbol (FAS)		Entity/ Nonentity
A. Appropriated Funds	0000 – 3799	General Funds	Entity
	3800 – 3899	Clearing Accounts	Entity *
	3960 – 3999	Management Funds	Entity
B. Revolving Funds	4000 – 4999	Revolving Funds	Entity
C. Trust Funds	8000 – 8999	Trust Funds	Entity
D. Special Funds	5000 – 5999	Special Funds	Entity
E. Other Fund Types	6000 – 6999	Deposit Funds	Nonentity

\* Except FAS 3882 and 3886 (Civilian TSP and Military TSP), which are considered Nonentity. These accounts are not officially published Treasury Fund Symbols.

Allocation Transfers: An Allocation Transfer occurs when the Treasury appropriates funds to one federal entity which then transfers the authority to another federal entity to execute on its behalf. These transfers are often referred to as “Parent/Child Transfers,” with the transferor being considered the parent, and the transferee the child. When allocation transfers occur, the transferor and transferee must agree upon which entity will recognize the unexpended appropriation and its associated FBWT. If the allocation transfer is material to the transferee (the “child”), then the transferee should recognize the unexpended appropriation and its associated FBWT on its records as an *entity asset*; otherwise, the transferee (the “parent”) must recognize the unexpended appropriation and its associated FBWT.

**Note: When recording FBWT transactions using the “Appropriated Funds – Child Transfer” attribute, there should be no budgetary accounts recorded with this entry. This is considered a non-budgetary FBWT account.**

Nonentity Receipt Accounts are to be reported on Line 1.E. “Other Fund Types”.

#### **Line 2, Fund Balances Per Treasury Versus Agency:**

Line 2A, Fund Balances Per Treasury should reflect the amounts reported on the Treasury Trial Balances (TTB) as follows:

TTB 6654, “Undisbursed Appropriation Account Trial Balance,” Agency  
Closing Balance Total  
- Plus -  
TTB 6655, IAS 613, “Receipt Account Trial Balance,” “Year To Date” Total  
- Less -  
Duplication of Fund Symbols on both the TTB 6654 and TTB 6655

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The IAS 613 is the report name for the FMS 6655 “Receipt Account Trial Balance.” This Treasury report is available in GOALS II or in Account Summary in GWA.

### **Line 3, Reconciling Amount :**

The reconciling amount is the difference between the Fund Balance **With** Treasury (reporting entity’s records) and the Fund Balance **Per** Treasury (Treasury records). **The full amount of the difference must be explained in the footnote narrative.** Narrative explanations should include sufficient information to describe discrepancies between both fund balances; not simply disclosures of adjustments made to component level accounts or unsupported undistributed transactions. Possible explanations may include differences related to allocation transfers, expiring appropriations, continuing resolutions, and erroneous postings.

### **Status of Fund Balance With Treasury:**

The total Status of Funds section must equal the total Fund Balance with Treasury found in the first section of this note. Differences should be explained.

The Status of Funds section includes Non-Budgetary FBWT on Line 3 and Non-FBWT Budgetary on Line 4. Line 5 is the total of Line 1 + Line 2 + Line 3 - Line 4. Non-Budgetary FBWT includes entity and nonentity FBWT accounts which do not have budgetary authority, such as unavailable receipt accounts or clearing accounts. Non-FBWT Budgetary accounts include budgetary accounts that do not affect FBWT, such as contract authority, borrowing authority and investment accounts. The total line in the Status of Funds section must equal the total Fund Balance with Treasury found in the first section of this note.

### **Disclosures Related to Suspense / Budget Clearing Accounts**

Amounts populated in the Note 3 schedule for deposit, suspense and clearing accounts must be in agreement with the balances reported on the TFS 6654 for all component reporting entities.

### **Disclosures Related to Problem Disbursements and In-Transit Disbursements**

Amounts populated in the Note 3 schedule for problem disbursements must be in agreement with the problem disbursement metric information furnished to DFAS Arlington for each component and includes Foreign Military Sales.

Amounts reported in the prior year columns of this schedule must agree with problem disbursement metric amounts for each respective prior year period end, whether or not that information was available and reported in DDRS at that time. If metric information was not available and the prior amount now reported is thus not in agreement with the amount reported in DDRS at that time, a disclosure should be made.

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### **Other Issues**

USSGL account 1010 (FBWT) is federal in nature. This account does not have a trading partner associated with it and does not have an offset for reconciliation purposes. It should not be reported with trading partner 99 or any other trading partner code. Questions regarding this guidance should be directed to Al Smith at (317) 510-7840.